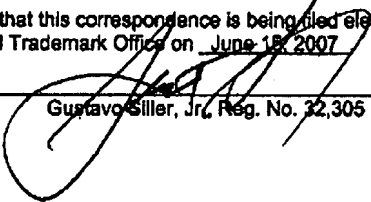


CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the
U.S. Patent and Trademark Office on June 15, 2007


Gustavo Siller, Jr., Reg. No. 32,305

Our File No. 9281/4799
(Client Ref. No. NUS02192)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Masamichi Saito

Serial No. 10/823,473

Filing Date: April 13, 2004

For CPP GIANT MAGNETORESISTIVE
HEAD WITH LARGE-AREA METAL
FILM PROVIDED BETWEEN
SHIELD AND ELEMENT

Examiner: Craig A. Renner

Art Unit: 2627

AMENDMENT

*Please Enter
CAR/6-2007*
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Final Office Action dated March 15, 2007. Applicants respectfully request that the Examiner reconsider his rejections to this application in view of the following remarks.

The Listing of Claims begins on page 2.

Remarks begin on page 5.